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TO: Commissioner for Patents
 Attn: Examiner Saba Tsegaye
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FROM: George H. Gates
 OUR REF.: G&C 139.146-US-U1
 TELEPHONE: (310) 642-4146

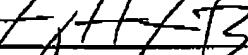
Total pages, including cover letter: 18PTO FAX NUMBER: **703 872-9306**

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Title of Document Transmitted:	TRANSMITTAL DOCUMENTS AND AMENDMENT UNDER 37 C.F.R. 1.116
Applicant:	William C. Y. Lee et al.
Serial No.:	09/733,480
Filed:	December 7, 2000
Group Art Unit:	2662
Title:	TUNNELLING WIRELESS VOICE WITH SOFTWARE-DEFINED VOCODERS
Our Ref. No.:	G&C 139.146-US-U1

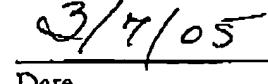
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G&C 139.146-US-U1

Due Date: March 7, 2005

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: William C.Y. Lee et al. Examiner: Saba Tsegaye
 Serial No.: 09/733,480 Group Art Unit: 2662
 Filed: December 7, 2000 Docket: G&C 139.146-US-U1
 Title: TUNNELLING WIRELESS VOICE WITH SOFTWARE-DEFINED VOCODERS

CERTIFICATE OF MAILING OR TRANSMISSION UNDER 37 CFR 1.8

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By: 
Name: George H. Gates

MAIL STOP AF
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Dear Sir:

We are transmitting herewith the attached:

- Transmittal sheet, in duplicate, containing a Certificate of Mailing or Transmission under 37 CFR 1.8.
 Amendment Under 37 C.F.R. 1.116.

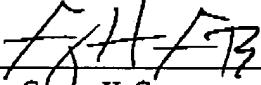
CLAIMS PRESENT

Claims Remaining:	Highest Number Previously Paid For:	Number Extra	Rate	Fee
Total Claims				
24	24	0	x \$50.00	= \$0.00
Independent Claims				
6	6	0	x \$200.00	= \$0.00
MULTIPLE DEPENDENT CLAIM FEE				\$0.00
TOTAL FILING FEE				\$0.00

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Customer Number 22462
GATES & COOPER LLP
 Howard Hughes Center
 6701 Center Drive West, Suite 1050
 Los Angeles, CA 90045
 (310) 641-8797

By: 
 Name: George H. Gates
 Reg. No.: 33,500
 GHG/amb

G&C 139.146-US-U1

RESPONSE UNDER 37 C.F.R. 1.116
EXPEDITED PROCEDURE
EXAMINING GROUP 2662
Due Date: March 7, 2005

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

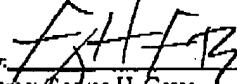
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By: 
Name: George H. Gates

AMENDMENT UNDER 37 C.F.R. §1.116

MAIL STOP AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action dated January 7, 2005, which was made final, please enter the following amendments in the above-identified application.